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Agenda items 45 and 124

Follow-up to the outcome of the twenty-sixth special session: implementation of the Declaration of Commitment on HIV/AIDS

Proposed programme budget for the biennium 2006-2007

Programme budget implications on the draft resolution on the preparation and organization of the 2006 follow-up meeting on the implementation of the declaration of commitment on HIV/AIDS contained in document A/60/L.43

Thirty-first report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the oral statement of the Secretary-General on the draft resolution on the preparation and organization of the 2006 follow-up meeting on the implementation of the declaration of commitment on HIV/AIDS contained in document A/60/L.43.

2. The Secretary-General indicates that the comprehensive review of the progress achieved in realizing the targets set out in the declaration of Commitment on HIV/AIDS, called for in the draft resolution, would comprise two plenary meetings, one informal hearing, four panel discussions and five round tables. A part of these requirements could be serviced from within existing resources, but three panel discussions and four round tables would have to be added to the calendar of conferences and meetings of the United Nations for 2006, at an estimated additional cost of $93,000, including $77,700 under section 2 (General Assembly and ECOSOC Affairs and conference management) and $15,300 under section 28D (Central Support Services).

3. **In view of the amount involved, the estimate of $15,300 under section 28D should be absorbed.**

4. The Advisory Committee understands that the Secretariat intends to report on the degree to which additional conference-servicing requirements can be absorbed in the context of the consolidated statement of programme budget implications and revised estimates to be submitted very shortly. **Under the circumstances, the**

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Committee recommends that conference-servicing requirements be considered in the context of the review of the consolidated statement provided for in the procedures established by the General Assembly in its resolutions 41/213 and 42/211 regarding the use and operation of the contingency fund.

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Proposed programme budget for the biennium 2006-2007

Contingency fund: consolidated statement of programme budget implications and revised estimates

Thirty-second report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the consolidated statement of programme budget implications and revised estimates (A/C.5/60/25).

2. The Advisory Committee notes that at this point the Fifth Committee has yet to take formal action with regard to the approval of the specific programme budget implications and revised estimates that are currently before it; accordingly, the consolidated statement takes as its starting point the total value of the relevant items that are before the Fifth Committee for decision, after taking into account the relevant recommendations of the Committee.

3. In its reports on a number of statements of programme budget implications for draft resolutions, the Advisory Committee has recommended that conference servicing requirements be considered in the context of the review of the consolidated statement (see A/60/7/Add.27 and 29). The Committee notes, as indicated in paragraph 2 of the report of the Secretary-General, that an amount of $689,800 in conference servicing requirements has been identified for absorption out of a total requirement of $9,217,600.

4. Taking into account that adjustment, the Secretary-General estimates the total requirements related to the statements of programme budget implications and revised estimates at $22,098,100. For the biennium 2006-2007, the level of the contingency fund, as approved by the General Assembly in its resolution 59/278 of 23 December 2004, is $27.2 million. Therefore, should the Assembly approve the appropriation of the amounts set out in paragraph 4 of the report, a balance of $5,101,900 would remain in the contingency fund to meet future requirements at the sixty-first and sixty-second sessions of the Assembly.

5. The Advisory Committee points out that under the terms of section B of the annex to resolution 42/211 of 21 December 1987, the fund covers additional

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expenditures relating to the biennium that are based on decisions taken during the year preceding the biennium and the biennium — a three-year period. The additional expenditures of $22,098,100 outlined in the report of the Secretary-General relate only to decisions taken in the first of three years. **In this connection, the Committee points to paragraph 2 of section B of the annex to General Assembly resolution 42/211, which stipulates that prudent use of the fund requires that it should not be exhausted before the end of the period that it covers.**

6. The Advisory Committee also notes that the consolidated statement submitted by the Secretary-General is based on the assumption that the General Assembly will decide to make an exception to the application of the procedures for the use and operation of the contingency fund as regards the revised estimates relating to the 2005 World Summit Outcome (see A/60/537). The Committee has discussed this matter in its report on the revised estimates, in which it presented options for consideration by the Assembly (see A/60/7/Add.13, paras. 66 and 67). **In the opinion of the Committee, the Secretary-General should have made reference to the possibility that the General Assembly might decide to maintain the existing procedure.** In this connection, the Committee recalls paragraph 9 of annex I to General Assembly resolution 41/213 of 19 December 1986 and paragraphs 3 and 6 of section C of the annex to Assembly resolution 42/211 concerning the need to provide indications of alternatives should the amount in the contingency fund be insufficient to cover the total financial implications contained in the statements of programme budget implications and revised estimates. **The Committee underscores the need for the full implementation of these provisions.**

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Proposed programme budget for the biennium 2006-2007

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

Revised estimates: effect of changes in rates of exchange and inflation

Thirty-third report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General on the effect of changes in rates of exchange and inflation on the proposed programme budget for the biennium 2006-2007 (A/60/599) and on the proposed budgets of both the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia (A/60/600). During its consideration of the reports, the Committee met with representatives of the Secretary-General, who provided additional information.

Effect of changes in rates of exchange and inflation on the proposed programme budget for the biennium 2006-2007 (A/60/599)

2. The impact of the proposed recosting on the proposed programme budget for 2006-2007 is a decrease of $52,797,600 under the expenditure sections, from $3,848,580,600 (if the recommendations of the Advisory Committee were to be applied) to $3,795,783,000, and a decrease of $41,496,200 under the income sections, from $468,851,400 (if the recommendations of the Committee were to be

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applied) to $427,355,200. The revised requirements under the expenditure sections of $3,795,783,000 reflect the combined effect of reductions of $29,307,200 recommended by the Committee (as detailed in A/60/599, para. 4), a reduction of $33,860,400 resulting from revised exchange rate assumptions, additional requirements of $24,074,600 related to revised inflation assumptions and a reduction of $43,011,800 due to adjustment of staff assessment ($43,011,800).

3. The recosting described in the report of the Secretary-General is based on the initial budget proposals for the biennium 2006-2007 and the revised estimates to the proposed programme budget for the 2005 World Summit Outcome (resolution 60/1), amended in accordance with the recommendations of the Advisory Committee, using the data available as of December 2005. The Committee points out that the adjustments to the proposed programme budget for the biennium 2006-2007 resulting from its recommendations have yet to be acted upon by the General Assembly.

4. The report provides details on the methodology used in the recosting of exchange rate fluctuations and inflation (A/60/599, paras. 7-11). As indicated in paragraph 1 of the report, consistent with the views of the Advisory Committee, the recosting exercise reflects such operational rates of exchange as would allow for the lowest estimates.

5. As indicated in paragraph 12 of the report, the recommendation of the International Civil Service Commission on a 20 per cent reduction in the staff assessment scale would entail a net downwards adjustment of $43 million under section 35, Staff assessment, of the proposed programme budget for the biennium 2006-2007.

Effect of changes in rates of exchange and inflation on the proposed budgets of both the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia for the biennium 2006-2007

6. The recosting reflected in the report of the Secretary-General (A/60/600) reflects the impact of the latest data on actual inflation experience, the outcome of salary surveys, the movement of post adjustment indices in 2005, the effect of the evolution of operational rates of exchange in 2005 and the adjustment in staff assessment rates on the proposed budgets for the Tribunals for 2006-2007.

7. After recosting, the resources requirements for the two Tribunals for the biennium 2006-2007 as proposed by the Secretary-General would amount to $269,758,400 for the International Criminal Tribunal for Rwanda, a decrease of $14,514,800, and $305,137,300 for the International Tribunal for the Former Yugoslavia, a decrease of $15,705,600.

8. In the case of the International Criminal Tribunal for Rwanda, the estimated net reduction of $14.5 million reflects the combined effect of a reduction of $13.6 million due to revised exchange rate assumptions, an additional requirement of $1.5 million for recosted inflation and a decrease of $2.4 million due to adjustment of staff assessment. For the International Tribunal for the Former Yugoslavia, the total reduction of $15.7 million reflects a reduction of $10.7 million due to revised exchange rate assumptions, $1.4 million for recosted inflation and $2.4 million in adjustment of staff assessment.

9. As indicated in paragraph 2 of the report (A/60/600), consistent with the views of the Advisory Committee, the recosting exercise reflects such operational rates of exchange as would allow for the lowest estimates. The adjustment of staff assessment reflects the recommendation of the International Civil Service Commission on a 20 per cent reduction in the staff assessment scale effective 1 January 2006.

10. **The Advisory Committee finds no technical basis for objecting to the revised estimates of the Secretary-General arising from the recosting of the effects of changes in rates of exchange and inflation reflected in the above reports of the Secretary-General (A/60/599 and A/60/600) and accordingly transmits them to the Fifth Committee for consideration.**